





Lesson Plan

Concluding the Interview

Time Required: 30 minutes

Introduction	Objectives	Topics
This lesson covers insights and information for concluding your interview with the taxpayer.	<p>Understand how to:</p> <ul style="list-style-type: none">• Assemble the taxpayer's copy of the tax return• Identify the records the site maintains• Explain to taxpayers which records they should maintain• Advise taxpayers to use website www.irs.gov "Where's My Refund?"• Explain to taxpayers what they should do when they have a balance due• Explain to taxpayers how to adjust withholding• Explain to taxpayers how and when they can make estimated payments• End the interview	  <p>Printing and storing returns</p> <p>Refund or balance due</p> <p>Avoiding a balance due next year</p> <p>Closing the contact</p>

Key Terms

Electronic Filing (e-file): The computer transmission of a tax return directly to the IRS.

Form 1040ES: Estimated Tax for Individuals. It includes a worksheet and four payment vouchers for making estimated tax payments.

Form 9465: Installment Agreement Request, used to request a monthly installment plan for making tax payments.

Form W-4: Employee's Withholding Allowance Certificate, used by an employer to determine how much to withhold from an employee's paycheck for federal income tax purposes.

Form W-4P: Withholding Certificate for Pension or Annuity Payments. The form allows taxpayers to tell payers the correct amount of federal income tax to withhold from payments.

Form W-4V: Voluntary Withholding Request, filed by taxpayers (or estates) who are recipients of social security benefits and want to request withholding from their payments from the Social Security Administration.

Withholding Allowance: Claimed by an employee on Form W-4. An employer uses the number of allowances claimed, together with income earned and marital status, to determine how much income tax to withhold from wages.

Withholding Tax: Income tax is withheld from the pay of most employees. Income tax may also be withheld from gambling winnings, pensions/annuities, unemployment compensation, and certain federal payments, such as social security. In some cases, income tax may be withheld on other types of income, such as interest or dividend income.

Teacher Tips

Guidelines for Lesson

Guideline	Instructor Notes	Presentation Aids
Lesson background info	Review the online demo of TaxWise on Finishing & Signing an e-filed Return, Electronic Filing, and Printing Returns.	TaxWise® Demo: From the Practice Lab, select: <ul style="list-style-type: none"> • TaxWise IRS training • TaxWise Desktop Preparer with VITA/TCE Training menu or the TaxWise Online Preparer with VITA/TCE Training menu • Click the button for the appropriate demo
Provide details and engage the students	<p>Discuss all tips and cautions in detail.</p> <p>Ask students to read and/or role-play examples.</p> <p>Review the various issues that may come up for a volunteer concluding an interaction with a taxpayer.</p>	<p>Internet:</p> <p>Link & Learn Taxes (L&LT) Concluding the Interview</p>

Topic-specific Tips

Topic Name	Instructor Notes	Presentation Aids
Introduction	<p>Review lesson objectives.</p> <p>Emphasize that the way an interview concludes can impact taxpayers' attitude toward the taxpaying experience and their satisfaction with the volunteer tax return assistance program.</p> <p>Review list of references.</p> <p>State the presentation time.</p>	<p>Visuals:</p> <p>Pub 4012, Finishing the Return tab</p> <p>Internet:</p> <p>L&LT Concluding the Interview</p>

Printing and storing returns	<p>Ask students to explain the steps required to print the taxpayer's tax return.</p> <p>Emphasize that every taxpayer must receive a complete copy of their return before leaving.</p> <p>Ask students to provide examples of documents that taxpayers should keep for at least three years.</p> <p>Inform students about the types of data that will be stored by the volunteer site.</p> <p>Emphasize that it will be important for taxpayers to bring a copy of this year's return to next year's appointment.</p> <p>Review the steps required in TaxWise to print the return from Pub 4012.</p> <p>Review the steps required in TaxWise to distribute the return from Pub 4012.</p>	<p>Visuals:</p> <p>Pub 4012, Finishing the Return tab:</p> <ul style="list-style-type: none">• Printing the Active Tax Return• Printing From the User Homepage• Distributing Copies of the Return <p>Internet:</p> <p>Tax Topic: Recordkeeping</p>
Refund or balance due	<p>Review what volunteers should discuss with taxpayers who are due a refund:</p> <ul style="list-style-type: none">• Look up the projected date that a refund will be issued on the back cover of Pub 4012• Make sure taxpayers understand the date is not guaranteed• Advise taxpayers of split refund and savings bond options <p>Review what to discuss with taxpayers who owe money to the IRS:</p> <ul style="list-style-type: none">• An electronic payment can be set up from the taxpayer's checking or savings account• Payment must be made by the April filing due date to avoid penalties and interest• Advise taxpayers of payment options available	<p>Visuals:</p> <p>Pub 4012, Finishing the Return tab:</p> <ul style="list-style-type: none">• Pointers for Direct Deposit of Refunds• Balance Due Returns <p>Form 1040-V</p> <p>Internet:</p> <p>Online tool, Where's My Refund?</p>

<p>Avoiding a balance due next year</p>	<p>Ask students to suggest ways for a taxpayer to avoid a balance due on next year's return.</p> <p>Show the tax withholding decision tree in Pub 17 and the Withholding Calculator on irs.gov, and walk through an example.</p> <p>Instruct students how to help taxpayers calculate how much their estimated payments should be for the next tax year.</p> <p>Explain that estimated tax is paid in four equal installments.</p> <p>Explain that estimated tax penalty calculation on Form 2210 is not within scope of VITA/TCE</p> <p>Ask students to read and discuss the case study in the topic.</p>	<p>Visual:</p> <p>Pub 4012, Finishing the Return tab, Balance Due Returns</p> <p>Pub 17, Chapter 4, Tax Withholding and Estimated Taxes decision tree</p> <p>Form 1040-ES</p> <p>Form W-4</p> <p>Form W-4P</p> <p>Form W-4V</p> <p>Internet:</p> <p>Withholding Calculator</p> <p>YouTube video: Withholding Calculator</p> <p>FAQs: When to Pay Estimated Tax</p>
<p>Closing the contact</p>	<p>Review the final steps a volunteer should take to conclude an interaction with a taxpayer.</p> <p>Ask students to role-play concluding the interview.</p> <p>Remind volunteers that they should explain to taxpayers how the e-file process works.</p> <p>Ask students to give reasons why an e-file may be rejected, and what to do if it happens.</p>	<p>Internet:</p> <p>Tax Topic: Checklist of Common Errors When Preparing Your Tax Return</p> <p>YouTube video: e-File and Direct Deposit</p>

Summary	<p>Review the lesson summary with the class.</p>	<p>Visuals:</p> <p>L&LT Concluding the Interview, Summary</p> <p>L&LT Concluding the Interview: Click Assessments icon to review Summary and Exercises</p>
Practice	<p>Select a practice exercise, or continue from previous practice.</p> <p>Ask students to select the problem based on their certification course of study.</p> <p>Verify they have correctly completed and assembled the return.</p>	<p>Visuals:</p> <p>Publication 4491-W Comprehensive Problem and Practice Exercises</p>

References

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Pub 4012	Pub 4012, Volunteer Resource Guide, Finishing the Return tab Printing the Active Tax Return Printing From the User Homepage Return Signature Pointers for Direct Deposit of Refunds Balance Due Returns Distributing Copies of the Return
Pub 17	Pub 17, Your Federal Income Tax
Pub 4491-W	Pub 4491-W – Basic-International comprehensive problem, practice exercise(s) or supplements for Concluding the Interview
Form 1040-V	Form 1040-V, Payment Voucher

Optional

Pub 505	Pub 505, Tax Withholding and Estimated Tax
Form 1040-ES	Form 1040-ES, Estimated Tax for Individuals
Form 8879	Form 8879, IRS e-file Signature Authorization
Form 9465	Form 9465, Installment Agreement Request
Form W-4	Form W-4, Employee's Withholding Allowance Certificate
Form W-4P	Form W-4P, Withholding Certificate for Pension or Annuity Payments
Form W-4V	Form W-4V, Voluntary Withholding Request

Recommended Classroom Activities



Tax Facts



Assessments



Media: Videos
& Audio



TaxWise
Tutorial



Job Aids



Practice
Lab



Tax Facts: Link & Learn Taxes Concluding the Interview

Click Tax Facts for a new way to access Link & Learn Taxes Concluding the Interview.



Assessments – Summary and Exercises

Click Assessments for a new way to access the Summary in Link & Learn Taxes Concluding the Interview.



Media: Video & Audio for Lesson

YouTube video: Withholding Calculator

<http://youtu.be/xTwDOTFTWxE>



TaxWise Tips and Resources for Lesson

TaxWise screens	Main Information Sheet (Return efile) Diagnostics Window
Practice Lab Tutorial	From the Practice Lab, select: <ol style="list-style-type: none">1. TaxWise IRS training2. TaxWise Desktop Preparer with VITA/TCE Training menu or the TaxWise Online Preparer with VITA/TCE Training menu3. Click the button for Finishing & Signing an e-Filed Return, Electronic Filing, or Printing Returns
TaxWise Solution Center	https://support.taxwise.com/



Job Aids

ITA and FAQs for Lesson

FAQs	Estimated Tax Payments http://www.irs.gov/Help-&-Resources/Tools-&-FAQs/FAQs-for-Individuals/Frequently-Asked-Tax-Questions-&-Answers/Estimated-Tax/Individuals
	Form W-4 & Wage Withholding http://www.irs.gov/Help-&-Resources/Tools-&-FAQs/FAQs-for-Individuals/Frequently-Asked-Tax-Questions-&-Answers/Small-Business,-Self-Employed,-Other-Business/Form-W-4-&-Wage-Withholding
	When to Pay Estimated Tax http://www.irs.gov/Help-&-Resources/Tools-&-FAQs/FAQs-for-Individuals/Frequently-Asked-Tax-Questions-&-Answers/Estimated-Tax/Individuals/Individuals-2
Tax Topics	Form W-4 http://www.irs.gov/taxtopics/tc753.html
	Recordkeeping http://www.irs.gov/taxtopics/tc305.html
	Checklist of Common Errors When Preparing Your Tax Return http://www.irs.gov/taxtopics/tc303.html
Tax Map	Adjustment, Withholding http://taxmap.ntis.gov/taxmap/ts0/adjustmentwithhold_o_4cdf4ee7.htm
Other	Online tool – Where’s My Refund? http://www.irs.gov/Refunds/Where's-My-Refund-It's-Quick,-Easy,-and-Secure.
	IRS Withholding Calculator http://www.irs.gov/Individuals/IRS-Withholding-Calculator
References	References for L< Concluding the Interview http://apps.irs.gov/app/vita/content/32/references.jsp



Practice Lab

Practice Lab	http://www.voltaxprep.com/
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